



MISSOURI DEPARTMENT OF REVENUE  
**INDIVIDUAL INCOME TAX  
ADJUSTMENTS**

**1997**  
FORM  
**MO-A**

Attachment Sequence No. 1040-01

DLN

- ▶ ATTACH TO FORM MO-1040  
▶ SEE INSTRUCTIONS FOR FORM MO-A (FORM MO-1040)

YOUR LAST NAME	FIRST NAME	INITIAL	YOUR SOCIAL SECURITY NO.
			_____
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.
			_____

**PART 1 — MISSOURI ITEMIZED DEDUCTIONS — Complete only if you itemize deductions on Federal Form 1040, Schedule A. Attach a copy of pages 1 and 2 of your Federal Form 1040 and Federal Form 1040, Schedule A if you itemize on your federal return. If you were "required" to itemize deductions on your federal return, check here ☐. (See instructions)**

1. Total federal itemized deductions from Federal Form 1040, Line 35	1	00
2. 1997 (F.I.C.A.) — yourself — Social security \$ _____ Medicare \$ _____	2	00
3. 1997 (F.I.C.A.) — spouse — Social security \$ _____ Medicare \$ _____	3	00
4. 1997 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ Medicare \$ _____	4	00
5. 1997 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ Medicare \$ _____	5	00
6. 1997 Self-employment tax — yourself ▶ \$ _____ Amount from Federal Form 1040, Line 26 \$ _____ Difference	6	00
7. 1997 Self-employment tax — spouse ▶ \$ _____ Amount from Federal Form 1040, Line 26 \$ _____ Difference	7	00
8. Cultural Contributions (DO NOT INCLUDE CASH CONTRIBUTIONS) — see instructions	8	00
9. TOTAL — add Lines 1 through 8	9	00
10. State and local income taxes — Review instructions and worksheet below before completing ▶	10	00
11. Kansas City and St. Louis earnings taxes included in Line 10 ▶	11	00
12. Net state income taxes — see instructions	12	00
13. MISSOURI ITEMIZED DEDUCTIONS — subtract Line 12 from Line 9 (enter here and on Form MO-1040, Line 18)	13	00

**NOTE: IF LINE 13 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.**

**WORKSHEET FOR PART 1 — STATE AND LOCAL INCOME TAXES — Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 32 is more than \$121,200 (\$60,600 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter in Part 1, Line 12.**

1. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 3 (see page A-5 of Federal Schedule A instructions). If \$0 or less, enter \$0	1	00
2. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 9 (see page A-5 of Federal Schedule A instructions).	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Kansas City and St. Louis earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3	5	00
6. Divide Line 5 by Line 1	6	%
7. Multiply Line 2 by Line 6	7	00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 1, Line 12	8	00

**1997 TAX TABLE**

If Line 30 is			If Line 30 is			If Line 30 is			If Line 30 is			If Line 30 is			If Line 30 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

Round To The Nearest Whole Dollar

Example — If Line 30 is \$12,000, the tax would be computed as follows:  
\$315 + \$180 (6% of \$3,000) = **\$495**

9,000 315  
PLUS 6% of excess  
over \$9,000

**PART 2 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)****ADDITIONS**

1. Interest on state and local obligations other than Missouri source (reduced by related expenses if expenses were over \$500) .....

Y—YOURSELF			S—SPOUSE			T—TOTAL OR ONE INCOME		
1Y		00	1S		00	1T		00

2. ☐ Partnership; ☐ Fiduciary; ☐ S corporation;  
☐ Net Operating Loss (Carryback/Carryforward)  
☐ Other (description) .....

2Y		00	2S		00	2T		00
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3. TOTAL ADDITIONS — add Lines 1 and 2 (enter here and on Form MO-1040, Line 12) .....

3Y		00	3S		00	3T		00
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**SUBTRACTIONS**4. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500).  
**Attach a detailed list or all Federal Form 1099(s) — see instructions** .....

4Y		00	4S		00	4T		00
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5. Any state income tax refund included in federal adjusted gross income .....

5Y		00	5S		00	5T		00
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6. ☐ Partnership; ☐ Fiduciary; ☐ S corporation;  
☐ Railroad retirement benefits;  
☐ Other (description) .....

**Attach supporting documentation — see instructions** .....

6Y		00	6S		00	6T		00
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7. TOTAL SUBTRACTIONS — add Lines 4, 5 and 6 (enter here and on Form MO-1040, Line 14) .....

7Y		00	7S		00	7T		00
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**PART 3 — PENSION EXEMPTION — A copy of pages 1 and 2 of your federal return and your Form 1099-R must accompany this form if claiming a pension exemption. Failure to provide your federal return and Form 1099-R will result in your exemption being disallowed.****FOR GOVERNMENT PENSIONS ONLY****T—TOTAL OR ONE INCOME**

1. Enter amount from Form MO-1040, Line 15T .....

1T		00
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2. Enter amount of taxable social security benefits from Federal Form 1040A, Line 13b, or from Federal Form 1040, Line 20b .....

2T		00
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3. Subtract Line 2T from Line 1T. This is your modified Missouri adjusted gross income to be used for comparison only with applicable income limitations on this worksheet .....

3T		00
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4. Check the appropriate filing status and enter on Line 4T the amount indicated:

- ☐ A. Single, Head of household, Qualifying widow(er) — \$25,000  
☐ B. Married filing combined — \$32,000  
☐ C. Married filing separate — \$16,000 .....

4T		00
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If Line 3T is greater than or equal to Line 4T, you are not eligible for a pension exemption; enter zero (0) on Form MO-1040, Line 17. If Line 4T is greater than Line 3T, proceed to Line 5.

5. Enter total amount of taxable government pension received in 1997 from Federal Form 1040A, Line 11b or Federal Form 1040, Line 16b (Private pensions are **not** eligible for this exemption) .....

Y—YOURSELF			S—SPOUSE			T—TOTAL OR ONE INCOME		
5Y		00	5S		00	5T		00

6. If you are filing a combined return, enter on Line 6Y the lesser of \$6,000 or the amount of Line 5Y. Enter on Line 6S the lesser of \$6,000 or Line 5S. Enter the total amount of Lines 6Y and 6S on Line 6T. If not filing a combined return, enter on Line 6T the lesser of \$6,000 or the amount of Line 5T. Enter on Form MO-1040, Line 17 the amounts on Line 6T. Attach a copy of pages 1 and 2 of your federal return and your Form 1099-R .....

6Y		00	6S		00	6T		00
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